

DUE DATE: Six months after Fiscal-Year-End IMPORTANT This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. Section 17-105.1 of Title 11, SSARS 193.27 requires an accountant's compilation report to accompany this form. This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2014. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document. This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities. When completed, please file electronically at www.sai.ok.gov .		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES																																																																																	
RETURN TO Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov		Town of Helena Name PO Box 568 Address Helena OK 73741 City State ZIP Code																																																																																	
Part I TAX REVENUES Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.																																																																																			
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Part 1A INTERGOVERNMENTAL REVENUE Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government. Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State. Column (c) — Report only amounts received directly from the Federal Government.																																																																																			
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Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.			
2. Other sales and service revenue — Continued <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> d. Recreation charges (swimming, golf, auditoriums, etc.) <div style="display: flex; justify-content: space-between;"> Amount (Omit cents) A01 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$2,875</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> e. Airports — Include rentals and gross sales of gas and oil. <div style="display: flex; justify-content: space-between;"> A01 </div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> f. Parking facilities (parking lots, garages, parking meters) <div style="display: flex; justify-content: space-between;"> A02 </div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> g. Municipal housing project rentals (gross) <div style="display: flex; justify-content: space-between;"> A02 </div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> h. Ambulance services <div style="display: flex; justify-content: space-between;"> A02 </div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> i. Miscellaneous commercial activities (cemeteries) <div style="display: flex; justify-content: space-between;"> A03 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$4,549</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> j. Other (including miscellaneous fee collections) <div style="display: flex; justify-content: space-between;"> A02 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$1,793</div> </div>	<div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1. <div style="display: flex; justify-content: space-between;"> U01 </div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. <div style="display: flex; justify-content: space-between;"> U11 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$5,400</div> </div>	<div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund. <div style="display: flex; justify-content: space-between;"> Amount (Omit cents) U22 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$4,727</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2. <div style="display: flex; justify-content: space-between;"> U40 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$2,625</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil. <div style="display: flex; justify-content: space-between;"> U41 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$31,445</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 8. Fines and forfeitures — (City or town share only) <div style="display: flex; justify-content: space-between;"> U30 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$3,505</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 9. Private donations <div style="display: flex; justify-content: space-between;"> U50 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$450</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> 10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. <div style="display: flex; justify-content: space-between;"> U50 </div> <div style="border: 1px solid black; padding: 2px; width: 100%;">\$0</div> </div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> TOTAL miscellaneous other revenue Sum of items 10a-10c. U50 </div>	<div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;"> TOTAL miscellaneous other revenue Sum of items 10a-10c. U50 </div>
Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.</p> <p>Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.</p> <p>Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement</p> </div> <div style="width: 50%;"> <p>coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).</p> <p>Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.</p> <p>Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.</p> </div> </div>			
EXPENDITURES BY PURPOSE AND TYPE			
PURPOSE	Personal services (a)	Operations and maintenance (b)	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; text-align: center;"> Construction (c) </div> <div style="width: 45%; text-align: center;"> Purchase of land, equipment, and structures (d) </div> </div>
GOVERNMENTAL ADMINISTRATION			
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).	E23 \$7,024	E23 \$18,395	F23 \$60,785
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 18).	E25	E25	F25
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	E29	F29
HEALTH AND WELFARE			
4. Social services			
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E30	E30	F30
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.			
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77	E77	F77
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32
TRANSPORTATION			
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22a.	E44 \$43,599	E44 \$22,309	F44
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45
11. Municipal airports	E01	E01	F01
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E02	E02	F02
PUBLIC SAFETY			
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	E02 \$56,055	E02 \$20,648	F02 \$6,449
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24 \$1,080	E24 \$18,046	F24 \$96,983

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued	E94	E94	F94	G94
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.				
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	E95	E95	F95	G95
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E96	E96	F96	G96
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services				
CULTURE AND RECREATION	E81	E81	F81	G81
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.				
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	E82	E82	F82	G82
UTILITIES	E91	E91	F91	G91
21. Gross expenditure for utility systems operated by your government. <i>Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).</i>				
a. Water supply system	\$44,436	\$51,340		\$63,225
b. Electric power supply	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
d. Transit system	E94	E94	F94	G94
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	\$44,436	\$52,738		
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81
		\$43,401		
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		I 91		
a. Water supply system				
b. Electric power supply		I 92		
c. Gas supply system		I 93		
d. Transit system		I 94		
e. All interest not covered by items 19a through 19d		I 89		
		\$3,080		
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. <i>Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.</i>				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E69	E69	F69	G69
b. Economic development	E69	E69	F69	G69
c. Civil defense	E89	E89	F89	G89
d. Cemetery operations and maintenance	E93	E93	F93	G93
e. Miscellaneous commercial activities	E93	E93	F93	G93
Other — Specify <u>z</u>	E89	E89	F89	G89
f. _____				
g. _____				
h. _____				

Part III INTERGOVERNMENTAL EXPENDITURES <small>Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.</small>					
Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1.			5.		
2.			6.		
3.			7.		
4.			8.		
Part IV SALARIES, WAGES, AND FORCE ACCOUNT <small>Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.</small>					Amount (Omit cents) \$142,355
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt. 1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. <small>When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.</small>					
AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	
		Issued (b)	Retired (c)		
a. Sewer debt	19U \$98,667	29U	39U \$26,918	49U \$71,748	
b. Water supply system debt	19U	29U	39U	49U \$0	
c. Electric power system debt	19U	29U	39U	49U \$0	
d. Gas supply system debt	19U	29U	39U	49U \$0	
e. Transit	19U	29U	39U	49U \$0	
f. Industrial revenue and pollution control debt	19T	24T	34T	44T \$0	
g. All other purposes	19U	29U	39U	49U \$0	
2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.					Amount (Omit cents)
a. Amount outstanding at beginning of fiscal year					61V
b. Amount outstanding at end of fiscal year					64V
Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR <small>Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.</small>					
Type of fund					Amount at end of fiscal year (Omit cents)
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					W01
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement					W31
3. All other funds except employee retirement funds					W01 \$1,245,431
4. Retirement systems — Single employer plans only					

**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY
OF CITY AND TOWN FINANCES (FORM SA&I 2643)**

**Town Board of Trustees
Town of Helena, Oklahoma**


We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended June 30, 2014, of the Town of Helena, Oklahoma, included in the accompanying prescribed form. We have not audited or reviewed the financial schedules included in the accompanying prescribed form and, accordingly do not express an opinion or provide any assurance about whether the financial schedules are in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial schedules included in the form in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

The financial schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Town of Helena and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be and should not be used by anyone other than these specified parties.

 CPA, Inc.

Becky Fleming, C.P.A., Inc.
November 4, 2014

Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Becky Fleming, C.P.A., Inc.

Address — Number and street

7920 108th Ave NE

City

Norman

State

OK

ZIP Code

73026

TELEPHONE

Area
code

Number

Extension

(405) 641-5794

Name of contact person/Email

Becky Fleming - bdfcpa@gmail.com